

# CERTIFICATE

State of Kansas  
Special District  
2018

To the Clerk of Atchison County, State of Kansas

We, the undersigned, officers of

**Pardee Cemetery**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		2018 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:	Page No.			
Computation to Determine Limit for 2018	2			
Allocation MVT, RVT, 16/20M Vehicle Tax	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	0	3,500	3,081	1,335
Debt Service	10-113			
	7			
<b>Totals</b>	XXXXXXXXXX	3,500	3,081	1,335
Budget Summary	8			
Neighborhood Revitalization Rebate				
				County Clerk's Use Only
				2,308,359
				Nov. 1, 2017 Total Assessed Valuation
Resolution required? Notice of the vote to adopt required to be published?		Yes		

Assisted by:

Michelle Phillips

Atchison County Clerk

Address:

423 N 5th St.

Atchison, KS 66002

Email:

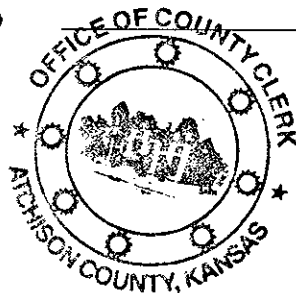
mphillips@atcoks.org

*John Thompson*

Attest: *October 24*, 2017

*Michelle Phillips*  
County Clerk

Governing Body



**Computation to Determine Limit for 2018**

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 2,646
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 2,646

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+	19,767	
5. Increase in personal property for 2017:			
5a. Personal property 2017	+	56,568	
5b. Personal property 2016	-	72,099	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:		13,627	
7. Total valuation adjustment (sum of 4, 5c, 6)		33,394	
8. Total estimated valuation July, 1,2017		2,308,359	
9. Total valuation less valuation adjustment (8 minus 7)		2,274,965	
10. Factor for increase (7 divided by 9)		0.01468	
11. Amount of increase (10 times 3)	+	\$ 39	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	2,685	
13. Debt service levy in this 2018 budget		0	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		2,685	
15. Consumer Price Index for all urban consumers for calendar year 2016		0	
16. Consumer Price Index adjustment (3 times 15)	\$	0	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	2,685	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Pardee Cemetery  
Atchison County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,646	354	16	64	0	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,646	354	16	64	0	2

County Treas Motor Vehicle Estimate

354

County Treas Recreational Vehicle Estimate

16

County Treas 16/20M Vehicle Estimate

64

County Treas Commercial Vehicle Tax Estimate

0

County Treas Watercraft Tax Estimate

2

MVT Factor 0.13379

RVT Factor 0.00605

16/20M Factor 0.02419

Comm Veh Facto 0.00000

Watercraft Factor 0.00076

### Schedule of Transfers

**\*Note:** Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	769	250	14
Receipts:			
Ad Valorem Tax	1,633	2,646	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	31		
Motor Vehicle Tax	163	238	354
Recreational Vehicle Tax	9	11	16
16/20M Vehicle Tax	18	68	64
Commercial Vehicle Tax		0	0
Watercraft Tax	2	1	2
LAVTR		0	0
In Lieu of Taxes			
Sale of Lots	25		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,881</b>	<b>2,964</b>	<b>436</b>
<b>Resources Available:</b>	<b>2,650</b>	<b>3,214</b>	<b>450</b>
Expenditures:			
Mowing	2,400	2,000	2,000
Remapping Lots in Cemetery		800	1,000
Hwy 116 Mowing		400	500
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>2,400</b>	<b>3,200</b>	<b>3,500</b>
Unencumbered Cash Balance Dec 31	250	14	xxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	2,400	3,300	3,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,500
Tax Required			3,050
Delinquent Comp Rate: 1.0%			31
Amount of 2017 Ad Valorem Tax			3,081



# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2018

The governing body of  
**Pardee Cemetery**  
Atchison County

will meet on 8-21-17 at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits  
of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	2,400	0.891	3,200	1.263	3,500	3,081	1.335
Debt Service							
Totals	2,400	0.891	3,200	1.263	3,500	3,081	1.335
Less: Transfers	0		0		0		
Net Expenditures	2,400		3,200		3,500		
Total Tax Levied	1,698		2,646		xxxxxxxxxxxxxxxx		
Assessed Valuation	1,905,238		2,094,476		2,308,359		

### Outstanding Indebtedness,

Jan 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Jodie Thompson  
President

Page No. 8



RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Pardee Cemetery governing body with respect to financing the annual budget for 2018*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Pardee Cemetery exceeding the amount levied to finance the 2017 budget of the Pardee Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Pardee Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Pardee Cemetery governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 16<sup>th</sup> day of October, 2017 by the Pardee Cemetery governing body, Atchison County, Kansas.

Pardee Cemetery Governing Body



\_\_\_\_\_

\_\_\_\_\_

# AFFIDAVIT OF PUBLICATION

*The Atchison Globe*  
A Division of NPG Newspapers, Inc.  
308 Commercial Atchison KS 66002

Reference: 114808  
Ad ID: 6504141

P.O. :

DESC : Budget Hearings, Special Districts (2)

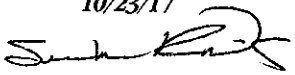
**ATCHISON COUNTY CLERK**  
423 N 5TH  
ATCHISON, KS 66002

County of Atchison  
State of Kansas


I, Sandra Ridings, being first duly sworn, deposes and says: That she is the Legal Ad Coordinator of the ATCHISON GLOBE, a Newspaper printed in the State of Kansas, and published in and of general circulation in Atchison County, Kansas, with a general paid circulation on a Twice weekly basis in Atchison County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a Twice Weekly published on Wednesdays and Saturdays, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Atchison in said county as second class matter. The affixed notice appeared in said newspaper on the following date(s):

Run Dates: 10/21/17 to 10/21/17  
Appearances: 1  
AD SPACE: 126  
TOTAL COST: \$106.22  
FILED ON 10/23/17

(Signed) 

Subscribed and sworn before me this  
23rd day of October 2017



Notary Public

HEATHER STURTZ  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Buchanan County  
My Commission Expires: July 25, 2020  
Commission Number: 06831729

Published in the Atchison Globe Sat., 10/21/17.

NOTICE OF BUDGET HEARING

The governing body of Atchison County for the Special Districts of the County will met on November 1, 2017 at 1:30 pm at the County Commission Room, Courthouse, 423 North 5th St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the County Clerk's Office, 423 North 5th St, Atchison and will be available at the hearing

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

Other District Funds	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	July 1, 2017 Est. Valuation	Est. Tax Rate*
Cemetery Districts								
Cummings Cemetery	2,896	0.985	4,300	1.124	4,700	2,164	2,898,135	0.747
Effingham Cemetery	8,247	0.889	8,181	0.709	8,200	7,404	6,299,668	1.175
Pardee Cemetery	2,400	0.891	3,200	1.263	3,500	3,081	2,308,359	1.335

\*Tax rates are expressed in mills.

Michelle Phillips, Atchison County Clerk

6501141

Published in the Atchison Globe Sat., 10/21/17

**NOTICE OF BUDGET HEARING**

The governing body of Atchison County for the Special Districts of the County will meet on November 1, 2017 at 1:30 pm at the County Commission Room, Courthouse, 423 North 5th St for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the County Clerk's Office, 423 North 5th St, Atchison and will be available at the hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations.

Other District Funds	Prior Year Actual 2016		Current Year Estimate 2017		Budget Authority for Expenditures	Proposed Budget 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*		Amount of 2017 Ad Valorem Tax	July 1, 2017 Est. Valuation	Est. Tax Rate*
<b>Cemetery Districts</b>								
Cummings Cemetery	2,896	0.985	4,300	1.124	4,700	2,164	2,898,135	0.747
Effingham Cemetery	8,247	0.889	8,181	0.709	8,200	7,404	6,299,668	1.175
Pardee Cemetery	2,400	0.891	3,200	1.263	3,500	3,081	2,308,359	1.335

\*Tax rates are expressed in mills.

Michelle Phillips, Atchison County Clerk

6504141